Item No. 22—Rs. 125 and Rs. 100 transfer of allotments from Medical Sub-Assistant Surgeons to Medical Dietary Charges.

Dr. D. Raghavendra Rao.—I rise to move for a transfer of Rs. 125 from 16—Medical—Sub-Assistant Surgeons to Medical Dietary charges Cranganur. I request that this may be allowed.

Demand put and carried.

Dr. D. Raghavendra Rao.—I rise to move for a transfer of Rs. 100 from 16—Medical Sub Assistant Surgeons to Medical Miscellaneous—Cranganur.

Motion No. 6.

M. K. T. Mathew.—*To reduce Rs. 100 by Re. 1.*

(*To point out the urgent necessity of increasing the rate of dietary charges.*)

I do not move it.

Hence the motion was considered withdrawn.

Demand put and carried.

Rs. 236—7—0 from 17—Jails to 16—Law and Justice C—Criminal Justice—Establishment—Transfer of.

Mr. Thomas Manjuran.—I beg to move for a transfer of Rs. 236—7—0 from 17 Jails to 16 Law and Justice (c) Criminal Justice—Establishment. I request that the allotment may be allowed.

Demand put and carried.

The Cochin Income-tax Regulation Amendment Bill.

Mr. Thomas Manjuran.—I beg to move that the Cochin Income-tax Regulation Amendment Bill be read in Council.

Mr. C. J. Mathew.—I second it.

Mr. Thomas Manjuran.—The object of this bill is to bring about a slight amendment in section (b) of the schedule attached to the Income-tax Regulation. In that schedule there is a starting point fixed for assessing companies with an income of Rs. 2,000. It was found that it was not necessary to fix such a minimum income or exemption in the application of income-tax law. We are only amending the regulation so as to conform to the practice that exist in British India and elsewhere. Unlike the case of individual companies which distribute profits to share-holders are not to be granted exemption from income-tax. I do not think this is a mattter which requires examination by a Select Committee.

Mr. C. J. Mathew.—The title of the bill is the Cochin Income-tax Regulation Amendment Bill.

Mr. Thomas Manjuran.—I beg to move that the President may be pleased to suspend the operation of Standing Order

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